



Rev. 5/00

Massachusetts
Department of
Revenue

JFT-9

Aircraft (Jet) Fuel Refund Application

Schedule on reverse side must be filled out in its entirety. Claim must be filed within two years of the date of purchase.

Name of taxpayer

Tax year

Federal Identification or Social Security number

Aircraft (Jet) Fuel License number (if any)

Telephone number

Address

City/Town

State

Zip

Tax Refund Computation.

First in/first out basis must be used.

| | a. January 1– March 31 | b. April 1– June 30 | c. July 1– September 30 | d. October 1– December 31 |
|---|------------------------------|---------------------------|-------------------------------|---------------------------------|
| 1. Aircraft (jet) fuel on which a refund is claimed (in gallons) | 1 | | | |
| 2. Tax rate per gallon (fill in applicable rate) | 2 | × | × | × |
| 3. Amount of tax refund. <i>Multiply line 1 by line 2</i> | 3 | \$ | \$ | \$ |

Adjustment for use tax (if applicable)

| | | | | | |
|---|---|----|----|----|----|
| 4. Cost of aircraft (jet) fuel reported in line 1 | 4 | \$ | \$ | \$ | \$ |
| 5. Enter amounts in line 3 | 5 | \$ | \$ | \$ | \$ |
| 6. Amounts subject to use tax. <i>Subtract line 5 from line 4</i> | 6 | \$ | \$ | \$ | \$ |
| 7. Use tax. <i>Multiply line 6 by .05</i> | 7 | \$ | \$ | \$ | \$ |
| 8. Amounts to be refunded each quarter. <i>Subtract line 7 from line 3</i> | 8 | \$ | \$ | \$ | \$ |
| 9. Total amount to be refunded. <i>Add line 8, columns a, b, c and d</i> | 9 | \$ | | | |

To substantiate your refund application, please attach all original sales receipts to this form. Each receipt should have the supplier's name, address, and date of purchase. Receipts will not be returned. Any tampering or other misuse of sales receipts will be cause for denial of this application. Applications are also subject to audit.

Please attach to this form, if applicable, all Certificates of Exemption, Form JT-8, upon which a claim for refund is being made.

Declaration

I declare under the penalties of perjury that this application has been examined by me and to the best of my knowledge and belief is complete, and the statements made herein are true and correct.

Authorized signature

Title

Date

Make check payable to: **Commonwealth of Massachusetts.**

Mail to: **Massachusetts Department of Revenue**
PO Box 7012
Boston, MA 02204

Explanation of Refund Claimed

| Date | Gallons | Amount of tax paid | Non-taxable use or exempt code |
|--------------|---------|--------------------|--------------------------------|
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| | | | |
| Totals | | | |

List equipment in which aircraft (jet) fuel was used

| Type of equipment | Gallons | Type of equipment | Gallons |
|---------------------|---------|-------------------|---------|
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| Total gallons | | | |